

the incorporated communities in Harford County are part of it, but throughout the County this agency has the right to construct, maintain, and service water and sewer facilities, and so on.

Do I take it that under the definitional concept of the proposal this would be a civil unit?

DELEGATE MOSER: Only if it were created by the county. The civil unit is strictly that. The Harford Sanitary Commission would not be one because I understand it is a creature of the General Assembly.

THE CHAIRMAN: Delegate Case.

DELEGATE CASE: Forget for a minute how that one was created, and assume Harford County wanted to create such a commission after the new constitution had become effective. Would it then be a civil unit, as defined?

DELEGATE MOSER: Yes, it would be included within that term.

DELEGATE CASE: Now, suppose that the year after it was created the County Council of Harford County decided to include Bel Air in this unit. It would then become, would it not, an intergovernmental authority?

DELEGATE MOSER: I suppose it would, under the definition that we use here. It would be an intergovernmental authority if it were set up in that way.

DELEGATE CASE: Let us further assume that Harford County, as it has and presumably will have under the new document, has the power to levy and impost real estate taxes. I would assume from what has already been established in the first instance, namely when no incorporated towns were included, Harford County could delegate power to levy and impose a real estate tax to this civil unit under section 7.08; is that not correct?

DELEGATE MOSER: I suppose it could, Delegate Case. It could authorize them to impose a real estate tax if it wanted to. It is a sub-unit of the county.

*[This statement is not entirely correct. Under the finance article, only popularly elected representative government can impose a tax. Tax power would not be subject to delegation to nonrepresentative bodies.]*

THE CHAIRMAN: Delegate Case.

DELEGATE CASE: That is the way I would understand it.

Now, when it takes in Bel Air and becomes an intergovernmental authority, under section 7.11 it no longer has the power to delegate the right to impose real estate tax. I am wondering whether this point ought to be cleared up.

DELEGATE MOSER: I do not follow you. Do you want me to give you our reasoning under 7.11?

DELEGATE CASE: Yes. Section 7.11 says that the intergovernmental authority which this animal becomes once Bel Air is taken in his the right to collect taxes, but does not have the right to impose them; whereas a civil unit would have the right, since it would be delegable under section 7.08.

DELEGATE MOSER: I see the point you mean. You do have many problems if you combine a municipality with anything else, the way you suggest it.

I would say that they should not have the power you suggest. That is to say, that there are going to be so many other confusing problems that might arise that when a civil unit becomes an intergovernmental authority it should no longer be the county. This would hold true for your example because it includes an existing municipality.

THE CHAIRMAN: Delegate Case.

DELEGATE CASE: The point I make is that in one case where probably the taxing power would not be as necessary, it is granted, whereas in the second where we are taking on more of a burden and it might be necessary it is withheld. I suppose the Committee would go along with resolving this inconsistency if we prepared the necessary amendment to take care of it.

DELEGATE MOSER: I think so. I am not with you on this business of imposing a tax. A civil unit would simply be given the right to collect a tax. An authority would be given the right to collect the tax, too.

THE CHAIRMAN: Delegate Case.

DELEGATE CASE: As I remember 7.08 it says a county may provide by law for creation of civil units and may by law grant to or withdraw from them any and all powers of the county.

DELEGATE MOSER: A short answer is it is not intended to include power to enact a tax law.

THE CHAIRMAN: Delegate Burdette.

DELEGATE BURDETTE: Mr. Chair-